

DONALD R. BOYD

Donald R. Boyd
4300 Lisa Lane
Middletown, Ohio 45042

October 21, 2003

Sharon Barger
International Paper
6400 Poplar Avenue
Memphis, Tennessee 38197

Re: Dalesandro, vs International Paper
Case No. C-1-01-109
US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

My severance pay calculation is incorrect. Exhibit A to Class Notice, Donald R. Boyd, shows 11.66 years of service. My starting date with Champion International was September 3, 1985. Therefore the correct number is 15.43 years of service, or 25.43 weeks of severance. At \$1,402.50 per week, my correct severance pay amount is \$35,665.57.

In addition, you left off other pertinent benefits that were part of the entire 828 package that I am eligible for, including vacation pay and 9 months of COBRA coverage.

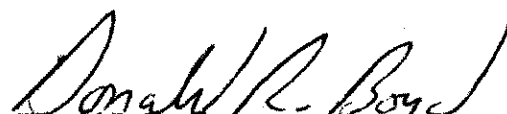
I am entitled to four (4) weeks of vacation pay at \$1,402.50 per week, for a total of \$5,610.00.

I am also entitled to nine (9) months of Cobra at (\$95.63 medical & \$25.14 dental per pay) for 18 pay periods or \$2,173.86.

This brings the total owed to me from International Paper to:

Salary	\$35,665.57
Vacation	\$ 5,610.00
Cobra	\$ 2,173.86
Total	\$43,449.43

Sincerely,


Donald R. Boyd

Cc:
Murdock, Goldenberg, Schneider & Groh

RECEIVED OCT 28 2003



International Place I
6400 Poplar Ave.
Memphis, TN 38197
Phone 901 763 6000

May 25, 2004

Donald R. Boyd
4300 Lisa Lane
Middletown, Ohio 45042

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Boyd,

We are in receipt of your letter dated October 21, 2003, in which you question the years of service used for the calculation of possible severance benefits payable under Champion International Corporation Reorganization Severance Policy #828 ("the Plan") as well as entitlement to vacation pay and reimbursement for COBRA coverage. The following will explain the results of our research.

A review of your records indicates a previous period of Champion service should have been included in your estimated severance calculation. A corrected Exhibit A is enclosed.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, your eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger
Benefits Consultant, Employee Benefits
Office of the Plan Administrator

/slb
Encl.
CC: File

Exhibit A

Donald R. Boyd

Severance Calculation

<u>Weekly Pay</u>	<u>Years of Service</u>	Age at February 9, 2001 <u>Termination</u>	<u>Weeks of Severance</u>
\$1402.50	16	44	32

#828 Severance Pay: \$44,880.00

ARCH W. BRANDENBURG

October 10, 2003

Sharon Barger
International Paper
6400 Poplar Avenue
Memphis, Tennessee 38197

Re: Dalesandro, vs International Paper
Case No. C-1-01-109
US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

You did indeed calculate my weeks of service and weekly pay correctly. That number 46.38 weeks at \$ 1,355.77 or \$62,880.62, however you left off other pertinent benefits that were part of the entire 828 package that I am eligible for, that being vacation pay and 9 months of COBRA coverage.

I am entitled to ~~three~~^{Six} (6) weeks of vacation pay, \$8,134.62.

Also 9 months of Cobra at (\$95.63 medical & \$25.14 dental per pay) for 18 pay periods or \$2,173.86.

This brings the total owed to me from International Paper to:

Salary	\$62,880.62
Vacation	\$8,134.62
Cobra	\$2,173.86
Total	\$73,189.10

Sincerely,

Arch Wayne Brandenburg

Arch Wayne Brandenburg
Cc:
Murdock, Goldenberg, Schneider & Groh

RECEIVED OCT 24 2003



International Place I
6400 Poplar Ave.
Memphis, TN 38197
Phone 901 763 6000

May 25, 2004

Mr. Arch Wayne Brandenburg
837 Oberlin Drive
Fairfield, OH 45014

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Brandenburg:

We are in receipt of your letter dated 10/24/2003, in which you question your entitlement to vacation and/or COBRA. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, your eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger
Benefits Consultant, Employee Benefits
Office of the Plan Administrator

DAVID BRISEBOIS

October 8, 2003

Sharon Barger
International Paper
6400 Poplar Avenue
Memphis, Tennessee 38197

Re: Dalesandro, vs International Paper
Case No. C-1-01-109
US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

You did indeed calculate my weeks of service and weekly pay correctly. That number 11.20 weeks at \$1,438.47 or \$16,110.87, however you left off other pertinent benefits that were part of the entire 828 package that I am eligible for, that being vacation pay and 9 months of COBRA coverage.

I am entitled to three (3) weeks of vacation pay, \$4,315.41.

Also 9 months of Cobra at (\$95.63 medical & \$25.14 dental per pay) for 18 pay periods or \$2,173.86.

This brings the total owed to me from International Paper to:

Salary	\$16,110.87
Vacation	\$4,315.41
Cobra	\$2,173.86
Total	\$22,600.14

Sincerely,

David Brisebois

Cc:
Murdock, Goldenberg, Schneider & Groh

RECEIVED OCT 24 2003



International Place I
6400 Poplar Ave.
Memphis, TN 38197
Phone 901 763 6000

May 25, 2004

Mr. David Brisebois
34 Iroquois Ave.
Hubbardston, MA 01452

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Brisebois:

We are in receipt of your letter dated 10/24/2003, in which you question your entitlement to vacation and/or COBRA. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, your eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger
Benefits Consultant, Employee Benefits
Office of the Plan Administrator

DEBORAH BROCKMAN-JESTER

October 15, 2003

Sharon Barger
International Paper
6400 Poplar Avenue
Memphis, Tennessee 38197

Re: Dalesandro, vs. International Paper
Case No. C-1-01-109
US District Court, Southern District of Ohio

Dear Ms. Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy #828.

You did indeed calculate my weeks of service and weekly pay correctly. That number 22.56 weeks at \$ 647.12 or \$ 14,599.03, however you left off other pertinent benefits that were part of the entire 828 package that I am eligible for, that being vacation pay and 9 months of COBRA coverage.

I am entitled to three (3) weeks of vacation pay, \$1,941.36.

Also, 9 months of COBRA at (\$95.63 medical and \$25.14 dental per pay) for 18 pay periods or \$2,173.86.

This brings the total owed to me from International Paper to:

Salary	\$14,599.03
Vacation	\$ 1,941.36
COBRA	\$ 2,173.86
Total	\$18,714.25

Sincerely,



Deborah Brockman-Jester
2474 Stahlheber Road (new address)
Hamilton, OH 45013

Cc:
Murdock, Goldenberg, Schneider & Groh

RECEIVED OCT 20 2003



International Place I
6400 Poplar Ave.
Memphis, TN 38197
Phone 901 763 6000

May 25, 2004

Ms. Deborah K. Brockman-Jester
74 Winston Drive
Hamilton, OH 45013

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Ms. Brockman-Jester:

We are in receipt of your letter dated 10/20/2003, in which you question your entitlement to vacation and/or COBRA. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, your eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger
Benefits Consultant, Employee Benefits
Office of the Plan Administrator

RALEIGH BRUCE, JR.

RALEIGH BRUCE JR.

241 N Brookwood Ave

Hamilton, Ohio 45013

513 8689289

September 25, 2003

Sharon Barger
International Paper
6400 Poplar Ave
Memphis, Tennessee 38197

Dear Sharon, The severance pay calculation under policy #828 that you made was in error. My start date at Champion International was August 1983. During that time frame I moved from hourly to a salary position and retained all years of service that I previously earned. My retirement benefits also were shifted to salary. My years of service should be 18.5 years.

Sincerely,
Raleigh Bruce Jr.

RECEIVED SEP 30 2003

Exhibit A to Class Notice

Raleigh Bruce, Jr.

YOUR SEVERANCE PAY CALCULATION UNDER POLICY #828

<u>Weekly Pay</u>	<u>Years of Service</u>	<u>Age at February 9, 2001 Termination</u>	<u>Weeks of Severance</u>
\$757.70	3.08	52	13.08

Your #828 Severance Pay Amount: \$9,910.72

A

International Place I
6400 Poplar Ave.
Memphis, TN 38197
Phone 901 763 6000

September 16, 2004

Raleigh Bruce
241 N Brookwood Avenue
Hamilton, Ohio 45013

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Bruce,

We are in receipt of your letter dated September 25, 2003, in which you question the years of service used for the calculation of possible severance benefits payable under Champion International Corporation Reorganization Severance Policy #828 ("the Plan").

A review of your records indicates a previous period of Champion service should have been included in your estimated severance calculation as well as your eligibility for the pension enhancement. A corrected Exhibit A is enclosed along with updated pension information.

Cordially,

Sharon L. Barger
Benefits Consultant, Employee Benefits
Office of the Plan Administrator

/slb

Encl.

CC: File

ESTIMATED
SEVERANCE PLAN STATEMENT
POLICY 828

RALEIGH BRUCE JR

[REDACTED]

[REDACTED]

PREM PAPERS MILL OF
002HACH

HIRE DATE: 09/23/83
TERMINATION DATE: 02/09/01
WEEKLY PAY: \$757.70
YEARS OF SERVICE: 17.38

WEEKS OF SEVERANCE: 29.76
SEVERANCE PAY: \$22,549.16

OR, IF GREATER,

IF YEARS OF SERVICE: 18
IF SEVERENCE WEEKS: 36.00
IF SEVERANCE PAY: \$27,277.20

THIS ESTIMATE WAS BASED ON THE DEMOGRAPHIC INFORMATION
ABOVE AND THE WEEKS OF SEVERANCE WERE BASED ON YOUR LAST
DATE OF HIRE WITH THE COMPANY. IF YOU HAVE ADDITONAL
SERVICE THAT MAY BE USED IN THE SEVERANCE CALCULATION,
PLEASE SEE YOUR HUMAN RESOURCES REPRESENTATIVE

09/07/04

Flex6 Calculation for Raleigh Bruce Jr

Social Security Number: [REDACTED]

Employee Data

Social Security Number: [REDACTED]

Name: Raleigh Bruce Jr

Date of Birth: [REDACTED]

Date of Hire: 08/24/1983

Marital Status: S

Spouse's Date of Birth: [REDACTED]

Last Date of Hire: 01/12/1998

Location Code: 002HAOH

Current Annual Base Pay Amount: \$39,400.08

Date of Termination: 02/09/2001

Credited Service: 17.15000

Vesting Service: 17.38000

Monthly Final Average Pay: \$3,351.52

Current Monthly Social Security: \$1,462.00

Flex 6 Monthly Social Security: \$1,181.00

Age 62 Monthly SS for Level Income: \$1,181.00

Age 65 Monthly SS for Level Income: \$1,462.00

Processing Notes

Prepared By: swp 09/07/2004

WARNING: Check service entries. Credited Service and Vesting Service differ by at least 0.1 years.

**SALARIED RETIREMENT PLAN
OPTIONAL FORMS OF RETIREMENT BENEFITS**

Name: Raleigh Bruce Jr
Social Security Number: [REDACTED]

Plan Number: 001A
Retirement Date: 03/01/2001
Date Prepared: 09/07/2004

Monthly Benefit Payable

To retiree	To Contingent Annuitant	
\$513.80	N/A	SINGLE LIFE ANNUITY - You will receive a payment for your lifetime, payments stop at your death.
		CONTINGENT ANNUITANT ANNUITY OPTIONS - You will receive a monthly benefit during your lifetime and guarantee that the contingent annuitant you designate will receive a selected percentage of that benefit for their lifetime after your death.
N/A	N/A	50% CONTINGENT ANNUITANT/JOINT & SURVIVING SPOUSE
N/A	N/A	75% CONTINGENT ANNUITANT/JOINT & SURVIVING SPOUSE
N/A	N/A	100% CONTINGENT ANNUITANT/JOINT & SURVIVING SPOUSE
		LIFE-TERM CERTAIN ANNUITY OPTIONS - This option provides you with a monthly benefit for your lifetime. If you die within the selected guaranteed period, your named beneficiary will continue to receive the same monthly amount for the balance of the period. If you live longer than the guaranteed period, payments stop at your death.
\$503.52		5 YEAR CERTAIN
\$477.83		10 YEAR CERTAIN
\$447.01		15 YEAR CERTAIN
\$416.18		20 YEAR CERTAIN
\$867.85	to 03/01/2010	LEVEL INCOME OPTION - This option pays a larger benefit to age 62 and a benefit after age 62, reduced to account for social security.
\$0.00	thereafter	Payments stop at your death.
\$724.95	to 03/01/2013	LEVEL INCOME OPTION - This option pays a larger benefit to age 65 and a benefit after age 65, reduced to account for social security.
\$0.00	thereafter	Payments stop at your death.
\$472.70		FULL CASH REFUND ANNUITY - This option provides you with a monthly benefit for lifetime with a guarantee that if you die before receiving payments equal to the total annuity value, your named beneficiary will receive the difference in a lump sum. If you die after the monthly payments exceed the annuity value, payments stop at your death.
ANNUITY VALUE		
\$66,876.21		

If you are not married, the single life annuity is the basic form of retirement benefit under the plan.

If you are married, the joint & surviving spouse annuity is the basic form of retirement benefit under the plan and is payable in the amounts shown under the 50% contingent annuitant option above.

SCHEDULE OF DEATH BENEFIT AFTER RETIREMENT

Name	Raleigh Bruce Jr	Retirement Date	03/01/2001
Social Security Number	[REDACTED]	Hire Date	08/24/1983
Plan Number	001A	Birth Date	[REDACTED]
		Date Prepared	09/07/2004

DEATH BENEFITS AFTER RETIREMENT

<u>Amount</u>	<u>From</u>	<u>To</u>
\$5,000.00	03/01/2001	Thereafter

JOEL BRYANT

October 13, 2003

Sharon Barger
International Paper
6400 Poplar Avenue
Memphis, Tennessee 38197

Re: Dalesandro, vs International Paper
Case No. C-1-01-109
US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

You did indeed calculate my weeks of service and weekly pay correctly. That number 46.20 weeks at \$ 1,225.00 or \$56,595.00, however you left off other pertinent benefits that were part of the entire 828 package that I am eligible for, that being vacation pay and 9 months of COBRA coverage.

I am entitled to three (6) weeks of vacation pay, \$7,350.00.

Also 9 months of Cobra at (\$198.94 medical & \$21.00 dental per pay) for 18 pay periods or \$3958.92.

This brings the total owed to me from International Paper to:

Salary	\$56,595.00
Vacation	\$ 7350.00
Cobra	\$ 3958.92
Total	\$67903.92

Sincerely,

Joel Bryant
1764 Thall Drive
Hamilton, Ohio 45013

Cc:
Murdock, Goldenberg, Schneider & Groh

RECEIVED OCT 16 2003



International Place I
6400 Poplar Ave.
Memphis, TN 38197
Phone 901 763 6000

May 25, 2004

Mr. Joel E. Bryant
1764 Thall Drive
Hamilton, OH 45011

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Bryant:

We are in receipt of your letter dated 10/16/2003, in which you question your entitlement to vacation and/or COBRA. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, your eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger
Benefits Consultant, Employee Benefits
Office of the Plan Administrator

BOB BUCHANAN

October 12, 2003

Sharon Barger
International Paper
6400 Poplar Avenue
Memphis, Tennessee 38197

Re: Dalesandro, vs International Paper
Case No. C-1-01-109
US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

However you left off other pertinent benefits that were part of the entire 828 package that I am eligible for, that being vacation pay and COBRA coverage.

I am entitled to four (4) weeks of vacation pay, also cobra.

Sincerely,

BOB BUCHANAN

Cc:
Murdock, Goldenberg, Schneider & Groh

RECEIVED OCT 21 2003



International Place I
6400 Poplar Ave.
Memphis, TN 38197
Phone 901 763 6000

May 25, 2004

Mr. Bob Buchanan
P.O. Box 206
Hamilton, OH 45012

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Buchanan:

We are in receipt of your letter dated 10/20/2003, in which you question your entitlement to vacation and/or COBRA. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, your eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger
Benefits Consultant, Employee Benefits
Office of the Plan Administrator

CHERYL A. BUNN

October 24, 2003

Sharon Barger
International Paper
6400 Poplar Avenue
Memphis, Tennessee 38197

Re: Dalesandro, vs International Paper
Case No. C-1-01-109
US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

You did indeed calculate my weeks of service and weekly pay correctly. That number 30.82 weeks at \$965.39 per week, or \$29,753.32. However, you left off other pertinent benefits that were part of the entire 828 package that I am eligible for, that being vacation pay and 9 months of COBRA coverage.

I am entitled to five (5) weeks of vacation pay, \$4,826.95.

Also, 9 months of COBRA at (\$95.63 medical & \$25.14 dental per pay) for 18 pay periods or \$2,173.86.

This brings the total owed to me from International Paper to:

Salary	\$29,753.32
Vacation	4,826.95
COBRA	2,173.86
Total	\$36,754.13

Sincerely,

Cheryl A. Bunn

cc:
Murdock, Goldenberg, Schneider & Groh

RECEIVED OCT 28 2003



International Place I
6400 Poplar Ave.
Memphis, TN 38197
Phone 901 763 6000

May 25, 2004

Ms. Cheryl A. Bunn
324 Mollie Drive
Hamilton, OH 45013

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Ms. Bunn:

We are in receipt of your letter dated 10/28/2003, in which you question your entitlement to vacation and/or COBRA. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, your eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger
Benefits Consultant, Employee Benefits
Office of the Plan Administrator

BRENDA GAIL BURNS

September 25, 2003

Sharon Barger
International Paper
6400 Poplar Avenue
Memphis, Tennessee 38197

Regarding my severance pay calculation in Exhibit A, I am writing to disagree with the years of service calculation, and the weeks of severance.

I have enclosed copies of previous salary review notices that will help explain my situation. First of all, my original hire date with Champion International was 4-1-74, and I worked until 10-82 to be a full time Mom for a short time. Then I was rehired back with Champion International on 1-23-89 at which time I was given credit for my previous years of employment with an adjusted hire date of 6-7-80. At no time was I ever given a severance package from Champion International. My previous years of employment were recognized. When rehired on 1-23-89 I did not "start over" with the company, but was allowed for my previous time of employment and service to continue. I feel I should get credit for 21 years of service and 37 weeks of severance.

Therefore, I feel the following calculations are correct using \$688.47 weekly pay:

- | | | |
|--|------------|--------------------|
| a) ten (10) weeks earnings plus: | (10 weeks) | \$6,884.70 |
| b) one (1) week (or partial weeks) earnings for each year of credited service plus: | (21 weeks) | \$14,457.87 |
| c) one (1) week (or partial weeks) earnings for each year (or partial year) of credited service over (15) years. | (6 weeks) | \$4,130.82 |

$$37 \text{ weeks} \times \$688.47 = \$25,473.39$$

Regarding Section 7 Miscellaneous Benefits 7.1 Vacation Pay: At the time of severance on February 9, 2001 I was entitled to 5 weeks of vacation earned in the previous year, which due to my adjusted hire date of 6-7-80, would total \$3,442.35.

Thank you for your time and consideration in this matter.

Sincerely,

Brenda Gail Burns

Brenda Gail Burns
1910 Amarillo Drive
Hamilton, Ohio 45013

RECEIVED SEP 30 2003

Employee Action Form

Last Name BURNS, BREND A GAIL	First Name	Middle Initial	Effective Date 910716
L1/L2 CC 2A	Employee No./SSN [REDACTED]	Pads No. 01010135120	Last P/R Chg. Date 901010
		Last Pers. Chg. Date 901010	Current Hire 890123

Circle Action Type(s) 1 Salary Change 2 Position Change 3 Transfer 4 Termination Retirement 5 Leave of Absence 6 Hire 7 Re-Hire 8 To from Salaried 9 Other

Current Information

Business Unit/Department/Location Business Unit Name PRINTING & WRITING PAPERS MFG		Business Unit Location HAMILTON OH		L3 PMHA	L4 5430	L5 (Home Dept.) 8420	L6 5430	L7 PMHA
Position Title SECY DRUM DEPT.		Grade 05	Schedule 6	Range: Minimum	Midpoint	Maximum	Pay Code 5 N	Pay Freq. FT/PT Std. Hrs. 3S 1FR 86.66
Annual \$ 18,250	S/M Rate \$ 760.42	Hrly. Rate \$ 8.7740	Admin. Grade	Schedule	Range: Minimum	Midpoint	Maximum	EEO Cat. Pos. No. 05 842000151
								Next Sal. Review Date 911016

Proposed Change Information (Complete Applicable Change Data Only)

A. Compensation Change				Last Salary Change Data			
Annual \$ 19,450.00	S/M Rate \$ 810.42	Hrly. Rate \$ 9.3509	Next Sal. Review Date 920716	Effective Date 901016	Change Amount \$ 700.00	Percent Increase 3.99%	Change Type SI
Change Amount \$ 1,200.00				Previous Salary Change Data			
Percent Increase 6.57 %				Effective Date 900116	Change Amount \$ 900.00	Percent Increase 5.41%	Change Type SI
Change Type SI				Perf. Rating 3			

B. Position Change

Position Title	Grade	Schedule	Range: Minimum	Midpoint	Maximum	Pay Code	Pay Frequency
Position Number	FT/PT Status	Admin. Grade	Schedule	Range: Minimum	Midpoint	Maximum	Std. Hrs.
							EEO Category

C. Business Unit/Department/Location Change

New Business Unit Name	New Business Unit Location	L1/L2	L3	L4	L5 (Home Dept.)	L6	L7
------------------------	----------------------------	-------	----	----	-----------------	----	----

D. Separation

Employee Status	Term Reason and Code	Term Retire Date	Retirement Status	Death Date	Last Day Worked	LOA/LAYOFF Type	LOA/LO Begin	LOA/LO End
						DT	820308	821116
Unused Vacation	Accrued Vacation	Severance Pay	Deferred Vacation					
days	wks	days	wks	wks	wks			

Remarks and Other Changes

Prior Employment

Prior Hire Date 740401	Prior Term Date 821116	Reason OV	Pension Hire Date 800607	Vacation Eligibility Date 800607
----------------------------------	----------------------------------	---------------------	------------------------------------	--

Approvals

Initiated By: Mae Hacker	Date	Approved By: <i>[Signature]</i>	Date 6-11-91
Approved By: Todd Downey	Date	Approved By: <i>[Signature]</i>	Date 6/17/91

After Final Approval Return To:

Mae Hacker

Hamilton Mill

BURNS		B		GAIL		290-56-7387		1/23/89		4/11/94	
Action ZA CONVERT ACTIVE		Reason CONDEF		Effective Date 7/4/81		ActionCode/Description			Reason Code/Description		
Employ Stat A ACTIVE		Category FR FULL TIME/REGULAR		Vac Elig 8/7/80		Employment Category		Vacation Eligibility Date		Last Day Worked	
Action CL CHANGE LEVELS		Reason N/A		Action Reason 12/16/87		ActionCode/Description			Reason Code/Description		
L1/L2 - Pay Entry CC5AC		L3 - Pay Distribution MMHA		L4 - Grade 5430		L1/L2 L3 L4 CC5AC MMHA 5430		Physical Location Code/Desc. 002HAOH Hamilton, OH			
L5 - Department 8420		L6 - Hierarchy 5430		L7 - Security MMHA		L5 L6 L7 5430 MMHA		Sched/Admin Sched		Grade/Admin Grade	
Business Unit Manufacturing		Location 002HAOH Hamilton, OH		Sched (S/A) 05 05		Position Number/Title					
Pay Code 005 NONEXEMPT		EEO Cat/Grp 05 01		Worker's Comp 8810		Grade (S/A) 07 07		Pay Code NONU		Union	
EEO Cat/Grp 05 01		Worker's Comp 8810		Grade (S/A) 07 07		EEO Cat/Grp		Workers' Comp		Ext. Dist.	
Action/Description SI SALARY INC		Salary Reason/Description SI SALARY INCREASE		Action Date 12/1/98		Salary Action/Description			Salary Reason/Description		
Base Rate \$1,404.17		Salary Chg % 8.01%		Salary Chg \$ \$2,600.00		Annual Base \$33,700.00		Base Rate \$1,445.85		Salary Chg % 3.0	
Lump Sum Reason/Description Sustained Performance CONSISTENTLY EXCEEDS EXPECTATIONS		Lump Sum \$ 71000		Lump Sum % 3.0		Standard Hours 86.66		Salary Chg \$ 1000.00		Annual Base 34,700.00	
Lump Sum Reason/Description Sustained Performance CONSISTENTLY EXCEEDS EXPECTATIONS		Lump Sum \$ 71000		Lump Sum % 3.0		Standard Hours 86.66		Lump Sum Action/Description SI		Lump Sum Reason/Description	
Lump Sum \$ 71000		Lump Sum % 3.0		Type		Flex		Benefits		Earnings Stan Hrs.	
Salary Splits		Unused Vacation Days Wks		Accrued Vacation Days Wks		Severance Pay Wks		Sustained Performance Level (Choose one "X")			
Comments								<input checked="" type="checkbox"/> Consistently exceeding expectations, surpassing established goals, and regularly making extraordinary contributions to the company. <input type="checkbox"/> Fully skilled and knowledgeable in all areas of responsibility, and consistently meeting the principal job objectives of a sustained period of time. <input type="checkbox"/> Acquiring the necessary skills and learning essential job elements. <input type="checkbox"/> NOT meeting performance expectations			
Initiated <u>Tom Wegeran</u>		Date <u>11/12/99</u>		Approved _____		Date _____		After Approval Return to:			
Approved <u>Chad DeWitt</u>		Date <u>11/21/99</u>		Approved _____		Date _____					
Approved _____		Date _____		Approved _____		Date _____		Keyed by: _____ Date <u>11</u>			

EMPLOYEE ACTION FORM


 Name: BURNS, JAMES A.
 Last: BURNS

 First: BRENDAN
 Middle: JAMES

 Action Effective Date: 10/24/93
 State: OH

STATUS

CURRENT		NEW	
Action: <u>ZA CONVERT ACTIVE</u>	Reason: <u>CONDE</u>	Action Code/Description: <u>CC</u>	Reason: <u>CC</u>
Employment Status: <u>A ACTIVE</u>	Category: <u>FR FULL-TIME/REG</u>	Employment Category: <u>CC</u>	Vacation Eligibility Date: <u>05/01/91</u>
		Last Day Worked: <u>05/01/91</u>	

POSITION

Pay Entry: <u>L1L2</u>	Pay Dist: <u>L3</u>	GLUS: <u>L4</u>	Action Code/Description: <u>CP</u>	Reason: <u>PR</u>
<u>CC2AC</u>	<u>PMHA</u>	<u>5430</u>		
Dept: <u>L5</u>	Hierarchy: <u>L6</u>	Security: <u>L7</u>	Physical Location Code: <u>002HA0H Hamilton, OH</u>	
<u>8420</u>	<u>5430</u>	<u>PMHA</u>		
Business Unit: <u>PWP/MFG OPERATIONS</u>			Sched/Admin Sched: <u>05 06</u>	Grade/Admin Grade: <u>07 07</u>
Location: <u>002HA0H HAMILTON, OH</u>				
Position: <u>02722700NA SECRETARY</u>			Position Number/Title: <u>02722100NA Senior Secretary</u>	
Pay Code: <u>005 SALARIED, NON-EXEMPT</u>	Local Union: <u>NONU</u>	EEO Category/Group: <u>05 01</u>		

COMPENSATION

Action: <u>SI SALARY INC / SI SALARY INCREA</u>	Reason: <u>SC</u>	Action Date: <u>04/16/93</u>	Performance Rating: <u>4</u>	Base Rate: <u>891.67</u>	Pay Frequency: <u>S SEMI-MONTH</u>	Standard Hours: <u>36.66</u>
Perform Rating: <u>4</u>	Base Rate: <u>891.67</u>	Annual Salary: <u>21,400.00</u>	Salary Chg Pct: <u>4.90</u>	Next Review Date: <u>8-1-94</u>	Flexible Benefits Earnings: <u></u>	

REPORTING

PAYROLL

Extended Distribution: <u></u>	Salary Splits Location: <u></u>	Unused Vacation: <u></u>	Accrued Vacation: <u></u>
Worker's Comp: <u></u>	Severance Pay: <u></u>	After Final Approval Return To: <u></u>	

Initiated By: John JonesDate: 10/26/93Approved By: Paul H. JenningsDate: 10/27/93Approved By: Don WheelDate: 10/26/93Approved By: DJ MahDate: 10/29/93Approved By: Date: 1/1Approved By: Date: 1/1Keyed By: Janet ShanahanDate: 11/03/93

FC-1085

COPY 1

ST

Employer Action Form

Champion International

Status

Position

Compensation

Performance

First Name: BRENDA		MI: G		SSN: 290-56-7397	Last Hire: 012389	Date of Hire: 040174	Effective Date: 11-01-98
Reason: CONDEF		Action Date: 070191		Action Code/Description		Reason Code/Description	
Category: FR FULL TIME/REG		Vac Elig: 060780		Employment Category		Vacation Eligibility Date	
Reason: N/A		Action Date: 121597		Action Code/Description		Reason Code/Description	
L3 - Pay Distribution: MMHA		L4 - Glus: 5430		L1/L2: L3: L4:		Physical Location Code/Description	
L6 - Hierarchy: 5430		L7 - Security: MMHA		L5: L6: L7:		Sched/Admin Sched: Grade/Admin Grade	
Location: 002HAOH HAMILTON, OH		Sched (S/A): 05 06		Position Number/Title			
EEO Cat/Grp: 05 01		Worker's Comp: 8810		Pay Code		Union	
Grade (S/A): 07 07				EEO Cat/Grp		Worker's Comp	
Salary Reason/Description: ST SALARY INCRE		Action Date: 110197		Salary Action/Description		Salary Reason/Description	
Salary Chg %: 7.96		Salary Chg \$: 2,299.92		Base Rate: 1404.17		Salary Chg %: 8.0	
Annual Base: 31,200.00		Standard Hours: 86.66		Salary Chg \$: 2,500		Annual Base: 33,700	
Lump Sum Reason/Description		Lump Sum \$		Lump Sum Action/Description		Lump Sum Reason/Description	
Lump Sum %		Lump Sum %		Lump Sum \$		Lump Sum %	
Standard Hours		Type		Flex Benefits Earnings		Standard Hour	
Sustained Performance Level (Choose one "X")		Consistently exceeding expectations, surpassing established goals, and regularly making extraordinary contributions to the company.					
		() Fully skilled and knowledgeable in all areas of responsibility, and consistently meeting the principal job objectives for a sustained period of time.					
		() Acquiring the necessary skills and learning essential job elements.					
		() NOT meeting performance expectations.					

Initiated

Date

Approved

Date

After Approval Return To:

Approved

Date

Approved

Date

Keyed By:

Date:



International Place I
6400 Poplar Ave.
Memphis, TN 38197
Phone 901 763 6000

May 25, 2004

Brenda G. Burns
1910 Amarillo Drive
Hamilton, Ohio 45013

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Ms. Burns,

We are in receipt of your letter dated September 25, 2003, in which you question the years of service used for the calculation of possible severance benefits payable under Champion International Corporation Reorganization Severance Policy #828 ("the Plan") as well as entitlement to vacation pay. The following will explain the results of our research.

A review of your records indicates a previous period of Champion service should have been included in your estimated severance calculation. A corrected Exhibit A is enclosed.

In your letter, you also question your entitlement to vacation pay. When Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

Cordially,

Sharon L. Barger
Benefits Consultant, Employee Benefits
Office of the Plan Administrator

/slb

Encl.

CC: File

Exhibit A
Brenda Burns

Severance Calculation

<u>Weekly Pay</u>	<u>Years of Service</u>	Age at February 9, 2001 <u>Termination</u>	<u>Weeks of Severance</u>
\$688.47	21	45	42

#828 Severance Pay: \$28,915.74